

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION**

STATE OF OHIO,	)	
	)	
Plaintiff,	)	
v.	)	
	)	
JANET YELLEN, in her official capacity as	)	CASE NO. 1:21-cv-181
Secretary of the Treasury; RICHARD K.	)	
DELMAR, in his official capacity as acting	)	JUDGE DOUGLAS R. COLE
inspector general of the Department of the	)	
Treasury; and U.S. DEPARTMENT OF	)	
THE TREASURY	)	
	)	
Defendants.	)	

**UNOPPOSED MOTION OF NATIONAL TAXPAYERS UNION FOUNDATION TO  
FILE *AMICUS CURIAE* BRIEF IN SUPPORT OF PLAINTIFF'S MOTION FOR  
PRELIMINARY INJUNCTION**

The National Taxpayers Union Foundation (NTUF) hereby moves for leave to file an *amicus curiae* brief in support of plaintiff's motion for a preliminary injunction. The motion is unopposed.

**ARGUMENT**

The National Taxpayers Union Foundation was founded in 1973, and is a non-partisan research and educational organization dedicated to showing Americans how taxes, government spending, and regulations affect them. NTUF advances principles of limited government, simple taxation, and transparency on both the state and federal levels. NTUF's Taxpayer Defense Center advocates for taxpayers in the courts, producing scholarly analyses and engaging in litigation and *amicus curiae* briefs upholding taxpayers' rights, challenging administrative overreach by tax authorities, and guarding against unconstitutional burdens on interstate commerce.

*Amicus* has written extensively on the provision of federal law at issue in this case, as part

of its broader work testifying and writing on the interplay between federal powers and state tax policy. *Amicus* also communicates regularly and extensively with federal and state policymakers, producing research and analysis including continuous legal analysis of this provision and ongoing developments surrounding it. This background places *Amicus* in a position to provide “information [that] is timely, useful or otherwise necessary to the administration of justice.” *Ball v. Kasich*, 2017 WL 3172778 (S.D. Ohio Jul. 25, 2017), *citing U.S. v. Michigan*, 940 F.2d 143, 165 (6th Cir. 1991).

Because this Court’s decision may be looked to as authority by the many courts considering this issue, and because any decision will significantly impact taxpayers, state tax policy, and tax administration, *Amicus* has an institutional interest in this Court’s ruling. Granting NTUF *amicus* status would neither delay proceedings nor prejudice the parties that are unopposed to this motion.

### CONCLUSION

For the foregoing reasons, *Amicus* respectfully requests that this Court grant their motion for leave to file the attached amicus brief.

Respectfully Submitted,

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